



BRIAN SANDOVAL  
*Governor*

STATE OF NEVADA  
**PUBLIC UTILITIES COMMISSION**

ALAINA BURTENSHAW  
*Chairman*

REBECCA WAGNER  
*Commissioner*

DAVID NOBLE  
*Commissioner*

CRYSTAL JACKSON  
*Executive Director*

June 10, 2015

**RE: Regulated Assessment for Calendar Year 2014**

Dear Public Utility:

Pursuant to Section 704.035 of the Nevada Revised Statute (“NRS”), please complete the enclosed Annual Revenue and Assessment Report Form and return it to the Public Utilities Commission of Nevada (“Commission”) with your remittance on or before **July 1, 2015. Forms that are incomplete will be returned to the preparer.** Additionally, please complete and submit the Reconciliation of Assessable Revenues Form along with the Assessment Report Form and payment. This form should reflect the information filed with the 2014 Annual Report which was due May 15, 2015.

The assessment rate for fiscal year 2016 is 2.41 for the Commission and 0.65 for the Bureau of Consumer Protection for a total of 3.06 mills (.00306). This rate is based on the total gross operating revenue as defined in NRS 704.033 for the period commencing January 1, 2014, and ending December 31, 2014. The minimum assessment due and payable to the Commission is \$100.00.

NRS 353.1467 requires “all payments of money owed to a Nevada state agency for taxes, interest, penalties or any other obligations that, in the aggregate, amount to \$10,000 or more must be made by any method of electronic transfer of money allowed by the state agency.” Failure to transfer funds in the amount of \$10,000 or more electronically is a violation of NRS 353.1467.

Electronic payments associated with the Annual Regulatory Assessment can be submitted to the Commission by accessing the Commission’s website at: <http://pucweb1.state.nv.us/pucpayments2/>. Payments can be made by selecting the **Annual Regulatory Assessment** link. For electronic payment technical assistance, please contact Rupert White at 775-684-6129.

If your required assessment remittance is less than \$10,000 you may pay electronically or by check; if by check, please send the completed and signed Annual Revenue and Assessment Report Form, Reconciliation of Assessable Revenues Form and remittance to:

Public Utilities Commission of Nevada  
Attn: Fiscal Services  
1150 E. William Street  
Carson City NV 89701-3109

NORTHERN NEVADA OFFICE  
1150 East William Street  
Carson City, Nevada 89701-3109  
(775) 684-6101 • Fax (775) 684-6110

<http://puc.nv.gov>

SOUTHERN NEVADA OFFICE  
9075 West Diablo Drive, Suite 250  
Las Vegas, Nevada 89148  
(702) 486-7210 • Fax (702) 486-7206

The Annual Revenue and Assessment Report and Reconciliation of Assessable Revenues Forms are accessible on the Commission's website at <http://puc.nv.gov>.

Should you have any questions regarding these requirements, please contact Ann Scott at 775-684-6187.

Sincerely,

Crystal Jackson  
Executive Director

Enclosure

**PUBLIC UTILITIES COMMISSION OF NEVADA**  
**Annual Revenue and Assessment Report Form**  
**for Calendar Year 2014**

Company Name: \_\_\_\_\_  
CPC No. \_\_\_\_\_  
Company Address: \_\_\_\_\_

Telephone: \_\_\_\_\_  
Email Address \_\_\_\_\_

Preparer Name: \_\_\_\_\_  
Preparer Company: \_\_\_\_\_  
Address: \_\_\_\_\_

Telephone: \_\_\_\_\_  
Email Address \_\_\_\_\_

1. **ASSESSABLE REVENUE:** I/We the undersigned, under penalty prescribed in NRS 704.035, do hereby certify that total gross intrastate operating revenue as defined in NRS 704.033 and as contained in appropriate company ledgers for the above calendar year commencing January 1, 2014, and ending December 31, 2014 was:

**ASSESSABLE REVENUE \$** \_\_\_\_\_

2. **ASSESSMENT:** The assessment rate for this reporting period is 3.06 mills (.00306). Your assessment for this year is the above ASSESSABLE REVENUE x .00306. **The MINIMUM assessment is \$100.**

**ASSESSMENT \$** \_\_\_\_\_

3. **LATE FEE:** The fee for late payment (payment not made on or before August 1, 2015) is one (1) percent of the total unpaid balance, **or \$10, whichever is greater**, for each month or portion thereof that the assessment is delinquent. No late fee may exceed \$1,000 for each delinquent payment.

**LATE FEE \$** \_\_\_\_\_

4. **AMOUNT DUE:** Total of ASSESSMENT and LATE FEE. This amount is due and payable on July 1, 2015, with late fees payable if paid after August 1, 2015. If the quarterly payment option is chosen, the first payment is due July 1, 2015, with subsequent payments due October 1, 2015, January 1, 2016 and April 1, 2016. If the assessment is paid late the appropriate late fee is to be included in the payment.

**AMOUNT DUE \$** \_\_\_\_\_

This is an \_\_\_\_\_ ANNUAL PAYMENT OR \_\_\_\_\_ QUARTERLY PAYMENT

I, \_\_\_\_\_, on behalf of \_\_\_\_\_ declare under  
[name of signatory] [regulated entity]

penalty of perjury under the laws of the State of Nevada that I have carefully examined the foregoing information provided to the Public Utilities Commission of Nevada, and declare it to be a complete and correct statement to the best of my knowledge, information and belief; and that I have the authority to make these representations and to bind the regulated entity on whose behalf I am providing this information. I further declare that the foregoing information has been prepared by me or under my direction.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

PUBLIC UTILITIES COMMISSION OF NEVADA  
RECONCILIATION OF ASSESSABLE REVENUES  
TELECOMMUNICATIONS  
CALENDAR YEAR 2014

Original  
Corrected  
Date:

☐  
☐

Company Name: \_\_\_\_\_

Preparer Name: \_\_\_\_\_

Telephone: \_\_\_\_\_

**Gross Intrastate Operating Revenue:**

\$ \_\_\_\_\_

(Enter amount from question 6 of the Annual Report applicable to Competitive Suppliers of Telecommunication Services, and from line 8(g) of the Annual Report applicable to Small-Scale Providers of Last Resort.)

**The above amount includes the following revenues (enter amount for each type of revenue):**

**Local Network Service Revenue**

**Amount:**

(Services provided through the local switch.)

Local Service	_____
Connection Charges	_____
Reconnection Fees	_____
Operator Services	_____
Optional Calling Plan Monthly Charges	_____
Directory Assistance	_____
VOIP (interconnected)	_____
Late Payment Revenues (1)	_____
Call Forwarding	_____
Caller Identification	_____
Calling Cards Sold in Nevada (2)	_____
900 Numbers	_____
800 Numbers	_____
Retail Pay Phone (3)	_____

**Long Distance Network Service Revenues**

Intrastate Toll Service/Charges	_____
Change of Long Distance Carrier Fee (PIC) (LPIC) (4)	_____

**Miscellaneous Revenues**

Federal USF Support Reimbursements	_____
State NUSF Support Reimbursements	_____
Reimbursement of Charges Levied By Filer to Recover USF Mech.	_____
Broadband	_____
Bundled Revenue (5)	_____
Yellow Page Advertising	_____
White Page Revenue	_____
Inside Wire Installation / Maintenance	_____

**LESS (The following types of revenue are not assessable):**

**Local Network Service Revenue**

**Amount:**

Cellular Service (6)	_____
Voicemail (7)	_____
800 Services Provided to Carrier (8)	_____

**Network Access Service Revenues**

Switched Access Services	_____
Open Network Architecture Basic Service Elements (UNI)	_____
Special Access Services Provided to Carriers	_____

**Long Distance Network Service Revenues**

Wholesale Long Distance Services Provided to Carriers (8)	_____
Directory Assistance to Interexchange Carriers (8)	_____

**Wireless and Paging Services**

Air Time Charges (6)	_____
Roaming Charges (6)	_____
Activation/Deactivation Charges (6)	_____
Wireless Interconnection Services (cellular access) (8)	_____
Wireless 911 Connection Circuits Provided to Carriers (8)	_____

**Miscellaneous Revenues**

Billing and Collection Service (8)	_____
Telephone Equ. Sales and Rentals (Customer Premises Equ.) (9)	_____
Telecom. Service Provided Inside a Company's Proprietary Net. (10)	_____
Mobile Radio One Way Paging Serve. Interfaced into a Switched Net. (6) (8)	_____
VoIP (non-interconnected) (6) (11)	_____
Affiliate Revenues (12) (13)	_____
Joint Venture Revenues (12) (13)	_____
Subsidiary Revenues (12) (13)	_____
Surcharges, fees and taxes collected (14)	_____
Other Misc - Non Telecomm: (list out) _____	_____

Total Non-Assessable Gross Intrastate Operating Revenue:

\$ \_\_\_\_\_

**Net Assessable Gross Intrastate Operating Revenue:**

\$ \_\_\_\_\_

(Report above amount as "Assessable Revenue" on Line 1 of the Annual Revenue and Assessment Report Form due to the Commission on July 1, 2015)

Footnotes:

(1)	Late payment revenues are assessable only if revenues from the underlying charges on which they are based are also assessable.
(2)	Calling card revenues are assessable only to the extent used for assessable services.
(3)	For Retail Payphone, the assessable revenue includes the access line plus local coin revenue and any associated intrastate toll revenues.
(4)	PIC is interstate revenue and is excluded.
(5)	Bundled revenues are included only to the extent the component is intrastate telecommunication revenue from the reporting carrier.
(6)	NRS 704.033(6) specifically excludes CMRS providers from assessment.
(7)	Voicemail is not a telecommunications service under federal or state law. It is treated as an "enhanced" or "information" service under federal law. It does not require a state CPCN to provide, and there are many uncertificated providers of voicemail.
(8)	Resale or wholesale transactions. With respect to the mill assessment, these are excluded per NRS 704.033(5)(c) to the extent that it is a resale or wholesale transaction.
(9)	Customer Premises Equipment (CPE) is not a telecommunications service under federal or state law. There are many uncertificated providers of CPE in Nevada.
(10)	Telecom Service Provided inside a company's network is essentially service provided by a carrier to operate their business. It is not telecommunications service revenue under federal or state law since it is not offered "to the public."
(11)	Other forms of non-interconnected VoIP are similarly excluded.
(12)	Since the mill tax assessment only applies to public utility revenues, uncertificated third parties, even if affiliates, subsidiaries or joint ventures, are not assessable. NRS 704.033(5)(a).
(13)	The exception to this general rule is if the affiliate, subsidiary or joint venture is fulfilling the telecommunications provider's Provider of Last Resort obligations, as designated pursuant to NRS 704.6878 and the regulations promulgated thereunder, the revenues of that affiliate, subsidiary or joint venture are assessable.
(14)	Surcharges, taxes and fees are collected and passed on to the entity receiving the funds and are not included as assessable revenue.